

State of Louisiana  
Department of Revenue  
**LOUISIANA CONSUMER USE TAX**



If you purchased goods from out-of-state companies for use in Louisiana and were not properly charged Louisiana state sales tax, Louisiana Revised Statute 47:302(K) requires you to file and pay a Consumer Use Tax directly to the Louisiana Department of Revenue.

The Louisiana use tax was enacted in 1934 to prevent retailers located out-of-state from having an unfair competitive advantage against in-state retailers who have to charge the sales tax. Individuals in Louisiana are responsible for paying use tax on an out-of-state purchase when the item purchased is subject to the Louisiana sales tax and the retailer making the sale does not collect sales tax on the sale. Items that are subject to sales tax include computers and other electronic equipment, canned software, books, audio and video tapes, compact discs, records, clothing, appliances, furniture and other home furnishings, sporting goods, jewelry, and etc. Out-of-state retailers include mail-order companies, television shopping networks, firms selling over the internet, and retailers located outside Louisiana.

The Louisiana use tax is calculated at the rate of 8%. This 8% rate, which includes 4% to be distributed by the Department of Revenue to local governments, is in lieu of the actual local rate in effect in your area, and is payable regardless of whether the actual combined state and local rate in your area is equal to, higher than, or lower than 8%.

To pay your Consumer Use Tax, complete the payment coupon below. In the spaces provided, enter the information requested. Multiply that total by 8% (.08). The resulting figure is the amount of Consumer Use Tax you owe. Detach and mail the completed coupon along with your payment to the following:

Louisiana Department of Revenue  
P.O. Box 3138  
Baton Rouge, LA 70821-3138

Questions concerning Consumer Use Tax should be directed to the nearest regional office of the Louisiana Department of Revenue or to the Taxpayer Services Division at 225-219-7356.

R- 1035 (01/03)



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Baton Rouge, LA 70821-3138

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Department of Revenue  
**CONSUMER USE TAX**

Date of Purchase: \_\_\_\_\_

Social Security Number: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Name: \_\_\_\_\_

Total Purchase Price .00

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_

Tax Rate x .08

Zip:  

Total Use Tax Due .00

Signature: \_\_\_\_\_ Date: \_\_\_\_\_



**4303**